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Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Previously Presented) A method for manufacturing circuit devices comprising:
preparing a laminated plate by laminating a first conductive film and a second conductive film via a third conductive film;

forming a conductive wiring layer by etching said first conductive film into a pattern; removing said third conductive film by use of said conductive wiring layer as a mask; covering front-surface portions of the second conductive film exposed by removing said third conductive film, said conductive wiring layer, and end faces of the third conductive film with an insulating layer;

partially exposing said conductive wiring layer by removing a part of said insulating layer;

fixedly fitting semiconductor elements onto said insulating layer and electrically connecting said semiconductor elements with said conductive wiring layer;

covering said semiconductor elements with a sealing resin layer; and removing said second conductive film to expose said third conductive film on the rear surface.

2. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in a step of etching said first conductive film, said conductive wiring layer is formed by performing etching up to said third conductive film.

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3. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 2, wherein, in the step of etching said first conductive film, said first conductive film is etched with a solution.

- 4. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 2 or 3, wherein, in the step of etching said first conductive film, a solution containing ferric chloride or cupric chloride is used to etch the first conductive film.
- 5. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in a step of removing said third conductive film, said third conductive film is removed by electrolytic peeling.
- 6. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in a step of removing said third conductive film, said third conductive film is removed by using a solution to etch said third conductive film.
- 7. (Original) The method for manufacturing circuit devices as set forth in Claim 6, wherein said solution is an iodine-based solution.
- 8. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in a step of removing said second conductive film, said second conductive film is entirely etched.
- 9. (Previously Presented) The method for manufacturing circuit devices as set forth in Claim 1, wherein said second conductive film is thicker than said first conductive film.

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10. (Original) The method for manufacturing circuit devices as set forth in Claim 1, wherein said insulating layer can be a thermoplastic resin, a thermosetting resin, or a photosensitive resin.

- 11. (Original) The method for manufacturing circuit devices as set forth in Claim 1, wherein said first conductive film and said second conductive film are metals made of copper as a main material, and said third conductive film is a metal made of silver as a main material.
- 12. (Original) The method for manufacturing circuit devices as set forth in Claim 1, wherein said laminated plate is manufactured by laminating said third conductive film and said first conductive film by electroplating while using said second conductive film as a base.
- 13. (Original) The method for manufacturing circuit devices as set forth in Claim 1, wherein said laminated plate is formed by rolling.
- 14. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein parts of the exposed and plated first conductive film are electronic components, other than semiconductor components, are electrically connected to said conductive wiring layer electronic components.
- 15. (Original) The method for manufacturing circuit devices as set forth in Claim 1, wherein said insulating layer is formed by vacuum press or vacuum lamination.
- 16. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in a step of partially exposing said conductive wiring layer, said insulating layer is partially removed by laser processing.

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17. (Currently amended) The method for manufacturing circuit devices as set forth in Claim 1, wherein, in the step of partially exposing said conductive wiring layer, said insulating layer is partially removed by a lithographic method.

- 18. (Previously Presented) The method for manufacturing circuit devices as set forth in Claim 1, wherein a plated layer is formed on the exposed parts of said conductive wiring layer by electrolytic plating in which the second conductive layer is used as an electrode.
- 19. (New) The method for manufacturing circuit devices as set forth in Claim 1, further comprising forming external electrodes at particular positions of said third conductive film.